Sampling Plans

Sampling Plan - Attribute Discovery Sample

Sampling Application

AUDIT TYPE:	
REVIEW AREA:	
SAMPLING OBJECTIVE:	

Sampling Approach

Type of Sampling:	**Attribute Discovery Sampling** (A special case of attribute acceptance sampling where the occurrence of even a single error constitutes a failure of the universe. Attribute sampling is a form of compliance testing that is qualitative is nature, can be used to determine the rate of occurrence, and may result in system changes.)		
Why Used ?	The risk of erroneous rejection of a universe is irrelevant, the purpose is not to determine dollar compliance rates or project revenue, and (check those that apply):		
		The area is sensitive and any systemic error would constitute noncompliance (e.g. ADD/CVD, transshipment). [Use Set 1 Parameters below.]	
		No error is expected in the universe. [May use Set 2 Parameters below if only this reason applies.]	
		Other (explain):	

Sampling Parameters for Sample Size and Error Estimation if Applicable (Select the Set that Applies):				
Set 1:		Confidence Level = 99%	Critical Error Rate = 5%	Government Risk = 1%
Set 2:		Confidence Level = 99%	Critical Error Rate = 5%	Government Risk = 1%

Sampling Parameters for Dollar Estimation if Applicable:	
Confidence Level:	95%
Desired Precision (< 100%):	

Universe and Frame Information

Universe Description:			
Frame Description:			
Frame Size:			
Frame Value:			
Frame Duty:			
Frame Validated?		Yes	
		No (explain):	

Sampling Plans

Exhibit 6A
Appendix IV

Sample Information						
Sampling Unit Description:						
Sample Size:						
Sample Value:						
Sample Duty:						
Sample Size Method/Basis:	EZ-Quant ATTDISC - Discovery Acceptance Sample Size Procedure					
Sample Selection Method:		EZ-Quant RANUM - Random Numbers Generator			Random Seed:	
		EZ-Quant RASEQ - Random Number Sets Generator			Random Seed:	
		Other:				

Sample Results - Errors						
	Total Number	Total Value	Systemic Number	Systemic Value	Recurring Number	Recurring Value
Errors:						

Sample Results - Compliance			
Compliant?			
Transshipment or Undeclared ADD/CVD (Any Systemic Error = Noncompliant):		Yes	
		No	
Other Area:		Yes. (Rate & Calculation):	
		No. (Rate & Calculation):	
		N/A (Explain):	

Sampling Plans

Sample Results - Revenue Due (If Applicable)

Actual Total Revenue Due if Known (Refer to EET if > Referral Threshold):	

Revenue Impact Based on Sample Results (Duty or Other Projectable Revenue based on Sample Results)

Initial Projected Revenue Impact of Recurring Errors on Randomly Selected Sample Items from EZ-Quant SAMPL Physical Unit Sample Evaluation Procedure (or Other Computer Program as Applicable).

	Precision Dollars	Initial Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)
Ratio Method:				
Difference Method:				

If Desired Precision Not Met, Course of Action Taken?		
		Reanalyzed the projectability of the errors and accepted the initial point estimate.
		Reanalyzed the projectability of the errors and computed revenue due on the sample errors only. Revenue due:
		Reanalyzed the projectability of the errors, adjusted the errors, and reprojected. (Record results below.)
		Post-audit stratified and reprojected. (Record results below.)
		Expanded the sample and reprojected. (Record results below.)
		Estimated the revenue due by other means. Revenue due:

Adjusted Projected Revenue Impact of Recurring Errors on Randomly Selected Sample Items from EZ-Quant SAMPL Projection Program (or Other Compute Program as Applicable).

	Precision Dollars	Adjusted Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)
Ratio Method:				
Difference Method:				

If Desired Precision Not Met, Course of Action Taken? (Check Action Taken.)		
		Reanalyzed the projectability of the errors and accepted the adjusted point estimate.
		Reanalyzed the projectability of the errors and accepted the initial point estimate.
		Reanalyzed the projectability of the errors and computed revenue due on the sample errors only. Revenue due:
		Estimated the revenue due by other means. Revenue due:

Summary of Revenue Due Based on Sample Results

Total Revenue Due for All Errors on Judgmentally Selected and 100% Review Sample Items :	
Total Revenue Due for All Recurring Errors on Randomly Selected Sample Items (From Projection or Other):	
Total Revenue Due for All Nonrecurring Errors on Randomly Selected Sample Items:	
Total Revenue Due for This Sample (Refer to EET if > Referral Threshold):	**$0.00**

Sampling Plans

Sample Results - Value Impact

Actual Total Value Impact If Known (Refer to EET if > Referral Threshold):		
Value Impact Based on Sample Results		
Absolute Value of All Recurring Errors on Randomly Selected Sample Items:	A1	
Absolute Value of All Nonrecurring Errors on Randomly Selected Sample Items and All Recurring Errors on Judgmentally Selected or 100% Review Sample Items:	A2	
Total Sample Dollars:	B	
Total Frame Dollars:	C	
Total Trade Area Dollars:	D	

	Value Impact for Sample	Total Value Impact for Trade Area	Total Value Impact for Trade Area > EET Referral Threshold? (Y/N. If Y, then Refer)
If C = D (i.e., the frame represents the entire trade area) then (A1 / B * C) + A2 = Total Value Impact.	N/A		
If C < D (i.e., the frame does not represent the entire trade area) then (A1 / B * C) + A2 = Value Impact for this sample only. Value Impact for this sample must be added to the Value Impact for all other samples to get the Total Value Impact for the Trade Area.			

Sample Results - Error Rate (If Applicable)

Average Error Rate for the Frame (Number of Errors / Sample Size OR Point Estimate or Sample Occurrence Rate from EZ-Quant ATTEVAL1 Attribute Discovery Acceptance Sample Evaluation Procedure):	
Maximum Error Rate for the Frame (Upper Limit or Upper Precision Limit from EZ-Quant ATTEVAL1 Attribute Discovery Acceptance Sample Evaluation Procedure):	

Sample Results - Other Years/Areas

Are Other Years or Areas Outside the Sampling Frame Affected? Do the Sample Results Apply to Other Years or Areas Outside the Sampling Frame?		Yes (Determine how to calculate the revenue due and value impact for the other years/areas.)
		No